

Federal Defenders
OF NEW YORK, INC.

Eastern District
One Pierrepont Plaza-16th Floor, Brooklyn, NY 11201
Tel: (718) 330-1200 Fax: (718) 855-0760

Leonard F. Joy
*Executive Director and
Attorney-in-Chief*

Eastern District
Peter Kirchheimer
Attorney-in-Charge

April 15, 2011

ECF and Hand Delivery

The Honorable Dora L. Irizarry
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

RE: U.S.A. v. Saka Oladejo 10 CR 549 (DLI)

Your Honor:

I write on behalf of my client, Saka Oladejo, who is scheduled for sentencing on **Friday, May 6, 2011 at 2:00 p.m.** Also, because the sentencing issues are so similar, I, respectfully, request the Court's permission to join in the submissions of co-counsel on behalf Mr. Oladejo's co-defendant and wife, Rashidat, who is also scheduled for sentencing on the same day.

Objections to Pre-Sentence Report (PSR)

Mr. Oladejo and I have reviewed the PSR and are not filing any objections to its content or sentencing guideline calculations.

Sentencing Guideline Calculations

The Pre-Sentence Report (PSR) calculates the advisory guideline imprisonment range as 18 to 24 months. PSR, 73. (Total Offense Level 15, Criminal History Category I) The U.S. Probation Department has graciously recommended a below guideline sentence of 1 year and 1 day custody.

However, for the reasons set forth below, I, respectfully, submit that the purposes of punishment would be best served by a non-incarceratory sentence, and that any sentences imposed be staggered to allow the defendant and his wife to provide care for their adopted children, as also recommended by the Probation Department.

18 U.S.C. 3553A Analysis

A. The factors to consider in determining sentence.

As the Court is aware, 18 U.S.C. §3553(a) requires the Court to consider the statutory sentencing factors and impose a sentence “sufficient, but not greater than necessary,” to comply with the goals of sentencing set forth in §3553(a)(2).

1. 18 U.S.C. §3553(a)(1). The history and characteristics of the Defendant.

Mr. Oladejo has pleaded guilty to tax fraud in violation of 18 U.S.C. sec. 371. The charges arise from failure to disclose income on his and his wife’s 2003 and 2004 tax returns.

By way of background, Mr. Oladejo was born to family of 10 children in his native Nigeria. PSR, para. 30. Two of his siblings have died; one has Downs Syndrome and is cared for by Mr. Oladejo’s mother. PSR, para. 31. He is described by family members as “good, loving, caring, and family-oriented.” PSR, para. 32.

He has been married to his wife, Rashidat, for 20 years, though they have known each other since childhood. PSR, para. 34. They have a loving and close relationship and are willingly took on the responsibility of adopting their children as a team. As the Court is aware, their two children were adopted from Nigeria after long bureaucratic processes. The oldest, is just 6 years old and in first grade. PSR, para. 35. The youngest is in pre-kindergarten. PSR, para. 35. The youngest child, adopted in August 2010, has only been with the family for a short period, although by all accounts both children have adjusted well to their new home.

There are no suitable alternative family situations for these children should the defendant and his wife be incarcerated. It is a testament to the couple’s sense of responsibility, however, that they have made contingency plans in the event they are incarcerated. As indicated in the PSR, they would have to send the children back to Nigeria to be cared for by a relative in that event. PSR, para. 37.

The disruption of the lives these children if that were to happen is unavoidable. They have a loving home with the Oladejos, and it would add to the trauma and confusion of their

origins to have them taken out of their current home, school, and neighborhood to return to Nigeria, just when they are beginning to acclimate to the United States.

Even before the Supreme Court held the Guidelines advisory in United States v. Booker, 543 U.S. 220 (2005), the Second Circuit recognized the "considerable discretion of the district court to depart downwardly for extraordinary family circumstances." United States v. Califano, 978 F.2d 65 (2d Cir. 1992). Just such a departure was upheld in United States v. Galante, 111 F.3d 1029 (2d Cir. 1997), rehearing denied 128 F.3d 788 (2d Cir. 1997), where the defendant and his wife of ten years cared for their children ages nine and eight, lived in a modest two-bedroom apartment in Queens, and worked and lived at or below their means. See also United States v. Alba, 933 F.2d 1117 (2d Cir. 1991) (defendant and his wife cared for their two daughters and his disabled father and grandmother). In these cases, courts recognize incarceration of the defendant as having the potential to destroy the otherwise strong family unit and focused on the special situation of the "close-knit family whose stability depends on the [defendant's] continued presence." *Id.* at 1122; see also United States v. Johnson, 964 F.2d 124 (2d Cir. 1992) (defendant solely responsible for the upbringing of three children and her grandchild). Similarly, in United States v. Handy, 752 F. Supp. 561 (E.D.N.Y. 1990), Judge Glasser found circumstances related to family ties and relationships, including the "exceptionally promising future of the older two children" that would be "threatened by the prolonged incarceration of [their] mother," to be among those warranting a downward departure. *Id.* at 564. As the Circuit stated in United States v. Johnson, 964 F.2d 124, 120 (2d Cir. 1992):

The rationale for a downward departure here is not that Johnson's family circumstances decrease her culpability, but that we are reluctant to wreak extraordinary destruction on dependents who rely solely on the defendant for their upbringing. Judge Patterson made it clear that the departure was not on behalf of the defendant herself, but on behalf of her family.

United States v. Johnson, 964 F.2d 124, 129 (2d Cir. 1992).

There are also clear indications of extraordinary acceptance of responsibility in this record. The Oladejos have made every effort to liquidate their assets in order to make restitution in this matter, including the selling their home. In addition they have retained a tax preparer to compute the tax loss to the State of New York and plan to file amended returns.

Mr. Oladejo's crime surely represents aberrant behavior in an otherwise law-abiding life. After immigrating to the United States he graduated from Hunter College with a Bachelor's of Science degree in accounting. PSR, para. 44. He has a long tenure with the city as a budget analyst. He has supplemented his income over the years with jobs in tax preparation, laundromat

and security services. PSR, page 11. As verified by the Probation Department, in addition to his many jobs, Mr. Oladejo has provided charitable services in the Volunteer Income Tax Assistance Program. PSR, para. 37.

Notably, the PSR, para. 83, references the defendant's consistent employment and his role as financial provider and active parent in his children's lives as mitigating sentencing factors.

2. 18 U.S.C. §3553(a)(2). Purposes of punishment applied to the Defendant.

*****Reflect the seriousness of the offense, promote respect for the law, and to provide just punishment for the offense. 18 U.S.C. §3553(a)(2)(A).***

The crime is indeed serious and while there is of course a need to promote respect for the law, the collateral consequences of Mr. Oladejo's conviction will certainly insure it. He will certainly lose the job that he has held at ACS/Headstart for 22 years. His other business, Ishaja Enterprises, has already closed down as a result of the investigation that led to this case. Efforts at obtaining new employment will always be hampered by disclosure of his felony conviction. Words cannot express the remorse that he feels as a result of the havoc it poses to his young family's life.

*****Afford adequate deterrence to criminal conduct. 18 U.S.C. §3553(a)(2)(B).***

In addition to the criminal conviction, restitution and imposition of any fine, the close supervision of the U.S. Probation Department, perhaps even with a period of home confinement if deemed necessary, would certainly deter a man like Saka Oladejo from committing any other crimes.

*****Protect the public from further crimes of the defendant. 18 U.S.C. §3553(a)(2)(B).***

The imposition of a primarily supervisory sentence and the collateral consequences of his conviction is sufficient to satisfy this factor.

*****Provide the defendant with needed educational, or vocational training, medical care, or other correctional treatment in the most effective manner. 18 U.S.C. §3553(a)(2)(D).***

Guidance towards employment opportunities that can utilize his already considerable

education and skills can be most likely and effectively be provided by the Probation Department.

Other Considerations

I am attaching, as **Exhibit A**, a series of letters from people who know Saka Oladejo best that I hope will provide even further insight into the nature and character of the man before You for sentencing.

Thank You for Your attention to and consideration in this matter.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Michael P. Padden".

MICHAEL P. PADDEN, ESQ.
(718) 330-1240

cc: AUSA Winston Paes

USPO Michelle Espinoza

Ephraim Savitt, Esq. (by Email)

Saka Oladejo

Exhibit A

3333 Broadway – C17H
New York, N.Y. 10031
April 8, 2011

Honorable Dora L. Irizarry
United States District Judge
225 Cadman Plaza East
Brooklyn, New York, 11201

Dear Judge Irizarry:

I write this letter on behalf of my son Saka Oladejo, our family and the community at large. I believe justice would not be served by sending him to prison, therefore, I beg you to consider a lesser means of restitution.

I did not give birth to Saka but he is truly my son, God has a wonderful way of connecting His people, for we belong to Him regardless of which name we know Him as. Saka calls me Mom and I call him son, our relationship started over twenty years ago at our place of employment which is now called The Administration for Children's Services. I noticed Saka because of his humble character, his work ethics and his love of people especially children. Many co-workers benefit from the generosity of his time and efforts to help another human being. He will go out of his way to help someone, I've witness many times when a co-worker got sick Saka would go with them to the hospital (using his time from work) and making sure they get home safely, no matter where they lived. He is the person others know they can count on. When my mother was diagnosed with terminal cancer I became her care giver and I could always count on Saka to help me with her doctor appointments, and when she passed away, again He was very supportive. You don't find many individuals today who will put another person's well being before their own. Saka and his wife Rashidat are unselfish individuals who share their love and resources with two children who otherwise would not have the love and nurturing of Mother and Father. When meeting Kadijath and Sadiq you know instantly they are surrounded by love and adore their parents, I believe children are good indicators of a person's character because they are very innocent and honest. My son and his family are religious people praying faithfully to God and giving thanks for their blessings; one of which I pray will come through you.

It would not benefit Saka, his wife, the children, our co-workers, his family, the community nor I to have persons who are great human beings and examples of God's love to be placed in prison, therefore, I am begging for your compassion during the sentencing process. Please allow them to be placed on probation and I know you will not regret your decision.

Sincerely Submitted,



Geraldine Gibson-Ross
Assist. Director of Audit
ACS/Head Start
212 676-9145-office
212 926-4562-home

The Honorable Dora L. Irizarry
United State District Judge
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Honorable Dora L. Irizarry,

I am writing this letter of pardon unbehalf of Mr. Saka Oladejo who is having a pending sentencing with you, Mr. Oladejo happen to be a relative of my wife, I attend the same Mosque with him and he is a respectable gentleman in the Nigerian Society.

Mr. Oladejo and his family had rendered much assistance to me and my family during our difficulties both morally and financially, the same way he care for his nieces and cousins in Nigeria, also can count many in Nigerian Society that he had done same to. He is very generous, loyal and a role models too many young Nigerian by encouraging them to get education and be of good character and his recommendation earns me my present job.

Once in life time we make a mistake that we cannot correct and this is why Mr. Oladejo pleaded guilty to the offence he had committed, I am begging you to please use justice with mercy in rendering your judgment and again to consider the two young children (under the age of 10) that their life are committed to this gentleman, no one can care for them like he did.

God Bless you and God Bless America.



Oladele Abdulsalami

Imprest Auditor

Department of Homeless Services

212-361-7456 or 718-724-3976

Mrs. Olubunmi Alabi
420 Watkins Street
Brooklyn, NY 11212

March 23, 2011

Your Honorable Dora L. Irizarry
United States District Judge
225 Cadman Plaza East
Brooklyn, NY 11212

Your Honor Judge Irizarry::

I Olubunmi Alabi, do certify that I have known Mrs. Rashidat Oladejo, for the past ten years and she is a generous person.

Rashidat, has been good to me all these years. When I came to the United States, I stayed with her and her husband for eleven months. They treated me like family and supported me in every way. I was pregnant and she took care of me and my health. She made sure I had everything for my unborn baby, by giving me a surprise baby shower with all her friends in the community. At that time they had no children of their own, but they both embraced the experience of my pregnancy as only family would do.

Now they have two wonderful children of their own and it is most deserving, to see how rewarding it has made their life. They are devoted parents, you will never see them without Khadijat and Sadiq. These children are a blessing from God, they are so close, if you meet them you will surely see what I mean.

Rashidat and Saka, are active in the Nigerian community. They go out of their way to help anyone in need and have taught their children to give, share and the act of kindness. This is what makes this family stand out in our community, so most people go to them for advise, help and guidance. They are an example of what walking and living in faith is all about. That is why it is so hard to believe they have committed a crime, broken the law! Everyone who knows was shocked and we are praying for them.

Your Honor, they will never commit a crime or break the law again. Please be merciful towards them.

Yours faithfully,



Olubunmi Alabi

Mr. & Mrs. Jimoh
580 New Jersey Avenue
Brooklyn, NY 11207

Honorable Dora L. Irizarry,
United States District Judge
225 Cadman Plaza East
Brooklyn, NY 11201

April 5, 2011

The Honorable Judge Irizarry:

I am writing to say, thanks to them for opening their home to our family of four and welcoming us to stay with them, when we just arrived in this country. They did so although we had never met before, but we're just friends of friends. We won the visa lottery, and stayed with them for fifteen months. Saka, showed us the subway system, how to present our resume's, find and apply for employment. Rashidat, helped us find an apartment once we had savings. She took us to register for medical health and register our two daughters in Pre K and Kindergarten school.

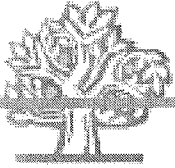
Their children Khadijat and Sadiq, are well mannered and very precious to them. These children are their whole world, it's a joy to witness their infectious enthusiasm.

Once again, we thank them for being part of our American dream. Aishat, Lateefat and our new baby Mariam say thank you. With the mercy of God, please be lenient.

Thank you,

A handwritten signature in dark ink, appearing to be 'Rashidat', with a horizontal line drawn through it.

Rashidat Jimoh



1096 Bergen Ave
Brooklyn, New York 11234

April 13, 2011

Honorable Dora L. Irizarry
United States District Judge

225 Cadman Plaza East

Brooklyn, NY 11201

Dear Honorable Dora L. Irizarry:

Re: Saka Oladejo

I Judy Selby, have known Mr. Saka Oladejo for approximately twenty (20) years. During this period he has always shown to be trustworthy, responsible and reliable. He is a caring father and husband.

Mr. Oladejo serves as mentor and father-figure to my two daughters, who were also employed in his business establishment for a period of time. Whenever my daughters need professional or personal advice or assistance they can always and have always relied on Mr. Oladejo.

Suffice it to say, Mr. Oladejo never hesitates; if he's not able to help, he will seek out the assistance of others who can.

If you have any questions, please feel to call me at 718- 419-5017.

Thank you.

Sincerely,

Judy Selby

Mr. & Mrs. Anthony Allanah
105 Biltmore Avenue
Elmont, NY, 11003

April 8th, 2011

Honorable Dora L. Irizarry
United States District Judge
225 Cadman Plaza East
Brooklyn, NY 11201

Dear Judge Irizarry:

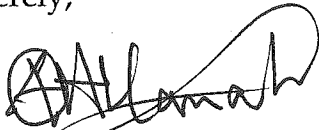
I am writing this letter on behalf of Mr. Saka Oladejo, and his wife Mrs. Rashidat Oladejo. I have known this couple for the past twenty-five years as very hard working good friends and a very caring God-Parents to my second son Mustapha Allanah.

Your Honor, I do not intend to plead their case here because your reputation as a fair minded, kind and down to earth Judge precedes you. All I can ask here is that you temper justice with mercy and compassion for the sake of my 17 year old son Mustapha, and their very, very young children 6 year old daughter Khadijat and 4 year old son Sadiq. Mustapha is college bound this September. What will I tell him happened to his favorite "Mama"? What about their two young children Khadijat and Sadiq? These children are a source of joy and pride to all. Their laughter and innocence are so re-assuring that the future is in better hands. Please Judge Irizarry, do not take away all that joy, innocence and happiness from these children.

As human beings we make mistakes and hopefully we learn from them. Your Honor, the truth is that my friends have learned from their past mistakes. The fact that they are here today, shows that they are willing to make amends and respect the laws of their adopted country USA.

Again, Your Honor, please, please be gentle and merciful on my dear friends. Thanks for your precious time and understanding.

Sincerely,

A handwritten signature in black ink, appearing to read 'APM Allanah', with a large, stylized flourish extending from the end.

APM Anthony Allanah, Sr.
1 Police Plaza
New York, NY 10038

Mustapha Usman
13 Marconi Place
Brooklyn, NY 11233

Honorable Dora L. Irizarry
United States District Judge
225 Cadman Plaza East
Brooklyn, NY 11201

April 15, 2011

Dear Honorable Judge Irizarry,

I am writing this letter to you on behalf of Mr. Saka Oladejo. He is my friend of more than 25 years. He has 2 children, ages 4 years and 6 years. The love and concern he demonstrates for his children spills over to others as well. He engages in charitable activities, such as clothing distribution among those of unfortunate circumstances.

Our relationship is a very special one. I have observed how Mr. Saka Oladejo works in a very timely manner. He is generous, kind, responsible, peaceful religious and God loving person.

Mr. Oladejo is a family man and serves as a role model within our community. Many of the teenagers look up to him. He and his wife participate in joint ventures of benevolence and community services. I admire the collaboration between the two of them.

Everyone makes mistakes, even role models. However, your Honor, I ask you kindly to be merciful and forgive the errors that have caused Mr. Oladejo to be in your presence. On his behalf, I ask you to extend a second chance to turn over a new leaf and operate in accordance to the law. Please don't send him to prison, it will be hardship on his children and consider a lesser means of restitution. I believe you will not be disappointed.

Respectfully Submitted,



Mr. Mustapha Usman

Civil Servant

The Honorable Dora L. Irizarry
United States District Judge
225 Cadman Plaza East
Brooklyn, NY 11201
April 11, 2011

Dear Honorable Dora L. Irizarry

I hope you will fully read and take into consideration the following sincere plea written on behalf of Mr. Saka Oladejo whose pending sentencing case is before you.

I have known Mr. Saka Oladejo, for over twenty years, as a reliable family friend and respected religious brother in our Nigerian Community. I have always known him to be dependable, diligent, religious; family oriented and has a great character.

Mr. Saka Oladejo is a dutiful husband and loving father to his two young children, Khadijah and Sadiq. He is a true family man who would go to any length in rendering both financial and moral support to many families during difficult times. In fact, his generosity has saved many marriages and families within Nigerian and American Communities. Mr. Saka Oladejo has been an excellent role model to many young Nigerians and he encourages them to get good education and be of good characters to themselves and the Community.

Mr. Saka Oladejo has not denied his responsibility for the critical mistake he made and thus pleaded guilty for the offence. However, I am asking and begging your honor to have mercy on Mr. Oladejo when your judgment is rendered. Please give the little children hope that they may continue to live with their father. They love him so much that departing from them will be devastating to these children and may cause permanent damage to their well-being.

I have faith that you will render your judgment with mercy and thank you for considering this request for leniency.

May God Bless you and Bless America.

Sincerely,



Oluwatoyin Yusuf
Audit Director
NYC Department for the Aging
212-442-0567 or 917-364-9748